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A COMMISSION

FOR

The due and effectual Assessing and Leavying
of the fourth part of the yearly value of Lands, & of the yearly
increase or profit of Stocks, and other Personal Estate in the Respe-
ctive Precincts in IRELAND; for, and towards
the Pay of the ARME.



IRELAND.

*By the Commissioners of the Common-wealth of England for the
Affairs of Ireland.*



Hereas, In and by one Act of Parliament, (Intituled
*An Act for the speedy and effectual Satisfaction of the
Adventurers for Lands in Ireland, &c.*) It is (amongst
other things) enacted, That all Inhabitants, Own-
ers, Occupiers and Tenants of Lands in Ireland,
shall from and after the 24. of June next 1654. be charged to
pay for the said Lands and Stock thereon, towards any publick
charge, no more than one fourth part (both for the Land Lord
& Tenant) of the true & full yearly value & profit of their respe-
ctive Lands and Stock thereon; as by the said Act more at large
appeareth. To the end therefore that the said Branch of the said
Act may be duly put in execution, the Commissioners of the Re-

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venue in every respective *Precinct* in *Ireland*, or any three or more of them within every *Precinct* respectively, are hereby authorized and required, to Tax, Assess and Levie upon all & every the Inhabitants, Owners, Occupiers & Tenants of Houses, Lands, Tenements, Tithes, Fishings, and other Hereditaments; and upon all and every Fraternity, Guild, Corporation, Bodies-Politick or Corporate, having or holding any Houses, Lands, Tiths, VVeares, Fishings, or other Hereditaments; or any Rents, Annuities, or profits out of Lands, Tiths, VVeares, Fishings, or other Hereditaments within their respective *Precincts*, the full fourth part of the true and yearely value of all and singular the said Houses, Lands, Tenements, Tythes, Fishings and other Hereditaments within the said *Precincts* respectively, according to the best improved Rate the same now is or may be let by the Land-lord at the Rack without Stock thereupon. And likewise, the full fourth part of the yearly increase or profit of the Cattle, Seed-corn, and other Stock, and personall Estate belonging to or employed by all and every the Inhabitants, Owners, Occupiers and Tennants of Lands, within the said *Precincts* respectively, as Stock upon the said Lands; And also the full fourth part of the yearely increase or profit of all Stocks of money and goods employed by all and every person and persons within the said *Precincts* respectively in the way of Merchandize or trade, or in any other way whereby increase or profit doth accrue to the Owner: The said increase or profit of Stock and personall Estate to be computed according to the Rate of eight pounds for every hundred pounds, that the same shall be valued to be worth according to the best and most improved Rates; the fourth part whereof (That is to say, Forty shillings for every Hundred pounds in Stock) is to be assessed and levied as aforesaid, and so rateably for greater and lesser Stocks.

And for the more due and effectuall assessing and levying of the said fourth part, according to the Tenor of the said recited Act, The said Commissioners of Revenue in every respective *Precinct*, are hereby authorized and required to issue out their warrants, to any two or more of the most able and faithfull men in every Barony, Division or Allotment within each *Precinct*



cinct, thereby requiring them, forthwith to value all and every
 the Houses, Lands, Tenements, tythes, Fishings, and other He-
 reditaments within their respective Baronies, Divisions or A-
 lotments, according to the best improved yearely value the same
 now is or may be let by the Land-lord, at the Rack without
 Stock thereupon: And likewise to value all Cattle, Seed-corn,
 and other Stock and personall Estate, yeelding increafe or pro-
 fit, belonging to or imployed by all and every the said Owners,
 Occupiers and Tennants of Lands, and other Inhabitants with-
 in their respective Baronies, Divisions or Allotments. And to
 cause the said yearely Value of the respective Lands, Tenements,
 Tythes, Fishings, and other Hereditaments in every respective
 persons holding, possession or occupation within their respec-
 tive Baronies, Divisions or Allotments, together with the true
 value of the Cattle, Seed-corn, money, goods, and other Stock,
 and personall Estate yeelding increafe or profit, belonging to or
 imployed by the said persons respectively, to be fairely written
 in a Parchment Roll or Book; Setting downe at every mans
 name, the name and quantity of the Lands, Tenements, tythes,
 Fishings, and other Hereditaments he holdeth or occupieth; to-
 gether with the name of the Owner or Proprietor thereof; and
 the true yearely Value of the same, according to the said best im-
 proved Rates: & in another distinct Column, the true yearly va-
 lue of every perticular persons Stock according to the said best
 improved Rates. And the said Rolls or Books being prepared
 as aforesaid, to returne the same attested under their Hands unto
 the said Commissioners of Revenue respectively, before the
 six and twenty day of Iune next ensuing. And the said Com-
 missioners of Revenue in every respective Precinct are required
 to returne unto the Commissioners of the *Common-wealth*, before
 the tenth day of *Iuly* next, Duplicates of the Rolls or Books (here-
 by appointed to be returned unto them, and to be perfected by
 them as aforesaid) of the true yearly Value of the Lands, Stock,
 and other personall Estate of every person within their respec-
 tive Precinct.

And for the better discovery of the true value of the said Lands
 and Stock as abovesaid, the said Commissioners of Revenue

are by their said Warrants to authorize the said persons (whom, they shall appoint to value the same as aforesaid) to send for such persons as they shall think fit within their respective Baronies, Divisions or Allotments; and to examine them touching the premises; and to use all other good waies and meanes for the discovery of the same; letting all persons concerned within their respective Baronies, Divisions or Allotments know, That if any person shall conceale the Number, quantity or kind of any part of his Estate, to the end the same may be freed or exempted from the Asselsment or Duty aforesaid, The said Estate so concealed shall be seized to the use of the Common-wealth; which the Commissioners of Revenue in their respective Precincts, are hereby authorized to do; and to cause the same to be appraised, and sold in open Market, to such person or persons as shall give most for the same; and to cause the money for which the same shall be sold as aforesaid, to be paid in to the publick Treasury of the Precinct, wherein the said Estate shall be so seized. And in all cases where the Commissioners of Revenue, or any of them, shall suspect that the Lands, Tenements, Tythes, Goods or Stock (so returned unto them as aforesaid) are by the said Returns undervalued; they or any three, or more of them, are hereby authorized and required, to make further inquitie of the true improved Value of such Lands, Tenements, Tythes, goods & Stock, so undervalued; and by all good wayes and meanes to inform themselves of the true value of the same: And to that end, to send for persons, and (if they see cause) to examine them upon Oath, in all matters wherein such persons are not concerned, for the better discovery of the Truth of the premises; and thereupon to enlarge and increase the said Value to so much as they shall (by view, Enquiry or Examination, as aforesaid) find the same to be worth, more then what they were presented at by the said Returns; And to cause the said Returns to be altered in those perticulars, and made agreeable to the said increased Value. And the said Returns being made and perfected as aforesaid, The said Commissioners of Revenue respectively, or any three or more of them, are hereby authorized & required to Tax & assess the fourth part of the true
yearly

yearly value of all Lands, Tenements, Tythes, Fishings, and other Hereditaments without Stock thereupon; and of all Cattle, Seed-corne, money, goods and other Stock and personall Estate yeelding increale or profit within their respective Precincts, according to the Values set downe in the said Returnes, and according to the Rates above specified: That is to say, for every hundred pounds by the year in Lands, Tenements, tythes, Fishings, & other Hereditaments five and twenty pounds; and for every hundred pounds in Stock, money, or other personall Estate yeelding profit or increase, forty shillings. And so rateably for greater & lesser proportions of Land and Stock. which Tax and Assesse of the fourth part of the value of Lands, and of the fourth part of the increase or profit of Stock, and other personall Estate, is to be in lieu of all other Assessments, Contributions, and other publique charge of that nature, for and in consideration of the said Lands and Stock, for one whole yeare commencing the six and twentieth day of June next ensuing, (At which time the present Assessments determine) and ending the six and twentieth day of June, which shall be in the year of our Lord 1655. And the said fourth part of the value of Land and increase of Stock, being taxed and assessed by the respective Commissioners of Revenue as aforelaid, they, or any three or more of them, are hereby required to cause the same to be Estreated, or fairely writ in a Parchment Roll, or paper Book, in severall Estreates, Rolls or Bookes; That is to say, one Estreat for each Barony, Division or Allotment, wherein is to be comprized the Names, and Surnames of every person who is chargeable to pay the said Tax or Assess, within such Barony, Limit, or Division: and the Sum that every such person is to pay for the whole year, and how much thereof for Lands, and how much for Stock, and what every such person is to pay thereof quarterly. And the said Estreates, Rolls or Books, being prepared as aforelaid, and signed by the said Commissioners of the Revenue, and likewise entred in a Book, to remain with them as a Record; They, the said Commissioners of the Revenue, or any three or more of them, are hereby authorized and required,

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forthwith to nominate, appoint & authorize (by warrants under their Hands & Seals; and written at the end of every such Estimate, Roll or Book) two or more able & fit persons within every Barony, Limit or Division, to Collect and Leavy the said Tax and Assess for the said year, ending the six and twentieth of June 1655. and to pay in the same to the Treasurer of the publick Revenue within every respective Precinct. And upon neglect or refusal of payment of the said Tax or Assess, (after demand thereof made) to distrain for the same; And the distress so taken to drive, lead and carry away; and the same to detain and keep for the space of six daies; and in case with in that time the Tax be not paid, Then the said Collectors are to be impowred by special Order in writing from the said Commissioners of Revenue, or any two or more of them, to make Sale of the said distress in open Market, to such person or persons as will give most for the same; and out of the proceed thereof, to pay and discharge the said Tax or Assess, due upon such person so distrained upon; together with such reasonable compensation for the taking and keeping of the said distress, as the Commissioners of the Revenue, or any two or more of them shall (by writing under their hands) award; rendering the over-plus (if any be) to the Owner.

And whereas the Monethly Assessments, are from and after the six and twentieth day of June next, to determine, whereby the Monethly pay of the Forces of the Army will be retarded, and thereby the said Forces will be necessitated to take free-quarters upon the Countrey (if some timely course be not taken to prevent the same) It is therefore hereby Ordered, That the said Commissioners of Revenue, or any three or more of them in their respective Precincts, do (in and by their said Warrants, to be issued as aforesaid for the Collecting of the said Tax) require the speedy Leavying and Collecting of one Quarter part of the said Tax or Assess; and to caule the same to be paid to the Treasurer of the Publick Revenue within every Respective Precinct, before the first day of *August* next ensuing, towards the pay and maintenance of the said Forces.

And

And in case any person or persons shall refuse to execute such Warrants, Commissions or orders, as shall be directed unto him or them, for the ends and purposes aforesaid; or shall be found untimely or negligent in the performance of his or their duty in the premises: The said Commissioners of Revenue, or any three or more of them, are hereby empowered and authorized (upon certain knowledge of such refusal, neglect or misdemeanor, by examination of persons or otherwise) to set upon every such offender, for every time they shall so offend, such fine and fines as they shall think fit and proportionable to the offence, not exceeding the sum of Five pounds for any one offence; and to cause the said fines to be levied upon the goods and other estate of such offenders respectively, and to be paid to the Treasurer of the Publick Revenue of the Precinct where the offence is committed, for the use of the *Common-wealth*; And likewise to punish such offenders by imprisonment of their persons, there to remain for such time as they shall judge convenient without Bail: Provided, the time of their imprisonment for any one offence exceed not eight and twentie days. And the said Commissioners of Revenue or any three or more of them within their Precincts, are hereby further authorized to examine, hear and determine all differences and complaints, which shall happen between Land Lord and Tenant, or between any other persons, touching the proportioning the said Tax or Assess, in such way as shall be most agreeable to Justice. For which end they are to take notice, that the Land-Lord is to pay the full fourth part of the whole Rent, Annuity, or other Provenue reserved upon or out of any Lands, Tyths, or other Hereditaments: and where Lands are of more value than the Rent, Annuity, or Provenue reserved for or out of the same, the Land-Lord is to allow to the Tenant out of the said Rent, Annuity, or other Provenue, one fourth part thereof towards the said Tax, and no more: And the Tenant is to pay for the said yearly value of the Land above the Rent, Annuity, or other Provenue reserved as aforesaid; except in case where the Tenant hath taken any Lands since the beginning of the late Rebellion, at a certain Rent to be paid his Land-Lord, over and above all Assessments and other publick Charges payable out of the said Lands, whereby the Tenant, by covenant or promise is engaged to pay all Taxes and other publick charge for or in respect of the said Lands; in which case the Land-Lord is to have the benefit of his bargain, and to receive his Rent intirely; and the Tenant is to pay the said whole Tax, according to his Agreement.

And whereas it hath been the practice of many of the *Irish* Inhabitants to remove themselves, their Families and Stocks out of one Precinct into another to avoid the payment of such publick charge, as of right they ought to pay, and thereby the publick Revenue hath been much diminished: It is hereby further Ordered and Declared, That where any Inhabitant shall (after that his Stock is valued as aforesaid) remove his said Stock out of the Precinct where the same shall be so valued and returned, as is herein before directed; such person and persons so removing his
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and their Stocks out of the Precinct where the same shall be first valued as aforesaid, without special licence in writing first had and obtained from the Commissioners of Revenue of the Precinct (out of which such person is to remove) or any three or more of them, shall nevertheless pay for his said Stock in the Precinct wherein the same was valued as aforesaid: And shall also be subject and lyable to pay the full proportion for his said Stock in the Precinct into which such person shall remove. And the Commissioners of Revenue in every respective Precinct, are to cause the same to be leavyed accordingly: And the Inhabitants of every respective Town, Vill, or Parish where such person resides, are to give timely notice to the Commissioners of Revenue of the Precinct, of such removal of Stocks out of the Town, Vill, or Parish, wherein the persons so removing do reside, upon pain of being lyable to pay such proportion of Assessments as shall fall upon such Stocks as shall be so removed without licence, and thereby the publick Revenue of the Precinct diminished. And all Officers of the Army, and all other Officers and Ministers of Justice, and all other persons whatsoever, are to be ayding and assisting unto the said Commissioners of Revenue within their respective Precincts, and their subordinate Ministers, in the due execution of the power and trust hereby committed unto them, as often as they shall receive Warrants from the said Commissioners of Revenue in that behalf.

DUBLIN, the 15. day of May 1654.

Charles Fleetwood. Miles Corbet. Jo: Jones.

Ordered by the said Commissioners, That this Commission be forthwith Printed and Published.
Signed by order, &c. THO: HERBERT. Secr.

DUBLIN,
Printed by WILLIAM BLADEN, Anno
Dom. 1654.



